IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Huang, et al.

Serial No.: 10/765,361

Confirmation No. 1559

Filed:

January 27, 2004

For:

Method of Depositing Low

k Films

Group Art Unit: 2812

Examiner:

Alexander G. Ghvka

MAIL STOP AF

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

SECOND RESPONSE TO FINAL OFFICE ACTION DATED MARCH 23, 2006

In response to the Final Office Action dated March 23, 2006, having a shortened statutory period for response set to expire on June 23, 2006, please enter this response and reconsider the claims pending in the application for at least the reasons discussed below. Although Applicants believe that no additional fees are due in connection with this response, the Commissioner is hereby authorized to charge counsel's Deposit Account No. 20-0782/APPM/002592.C8/KMT for any fees, including extension of time fees or excess claim fees, required to make this response timely and acceptable to the Office.

The Pending Claims are listed beginning on page 2 of this paper. Remarks begin on page 5 of this paper.